SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 25/2024-GST/SIKKIM **Date: 08th October, 2024**

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), hereafter in this notification referred to as the said Act, the state Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department [No. 50/2018-State Tax], namely: –

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

"(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person";

(ii) for the third proviso, the following proviso shall be substituted, namely-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification."

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department